

Effective 7/1/2015

63N-7-301 Tourism Marketing Performance Account.

- (1) There is created within the General Fund a restricted account known as the Tourism Marketing Performance Account.
- (2) The account shall be administered by GOED for the purposes listed in Subsection (5).
- (3)
 - (a) The account shall earn interest.
 - (b) All interest earned on account money shall be deposited into the account.
- (4) The account shall be funded by appropriations made to the account by the Legislature in accordance with this section.
- (5) The director shall use account money appropriated to GOED to pay for the statewide advertising, marketing, and branding campaign for promotion of the state as conducted by GOED.
- (6)
 - (a) For each fiscal year beginning on or after July 1, 2007, GOED shall annually allocate 10% of the account money appropriated to GOED to a sports organization for advertising, marketing, branding, and promoting Utah in attracting sporting events into the state.
 - (b) The sports organization shall:
 - (i) provide an annual written report to GOED that gives an accounting of the use of money the sports organization receives under this Subsection (6); and
 - (ii) partner with GOED to promote the state and to encourage economic growth in the state.
 - (c) For purposes of this Subsection (6), "sports organization" means an organization that is:
 - (i) exempt from federal income taxation in accordance with Section 501(c)(3), Internal Revenue Code; and
 - (ii) created to foster national and international sports competitions in the state, including competitions related to Olympic sports, and to promote and encourage sports tourism throughout the state, including advertising, marketing, branding, and promoting Utah for the purpose of attracting, expanding, and retaining sporting events in the state.
- (7) Money deposited into the account shall include a legislative appropriation from the cumulative sales and use tax revenue increases described in Subsection (8), plus any additional appropriation made by the Legislature.
- (8)
 - (a) In fiscal years 2006 through 2019, a portion of the state sales and use tax revenues determined under this Subsection (8) shall be certified by the State Tax Commission as a set-aside for the account, and the State Tax Commission shall report the amount of the set-aside to the office, the Office of Legislative Fiscal Analyst, and the Division of Finance, which shall set aside the certified amount for appropriation to the account.
 - (b) For fiscal years 2016 through 2019, the State Tax Commission shall calculate the set-aside under this Subsection (8) in each fiscal year by applying one of the following formulas: if the annual percentage change in the Consumer Price Index for All Urban Consumers, as published by the Bureau of Labor Statistics of the United States Department of Labor, for the fiscal year two years before the fiscal year in which the set-aside is to be made is:
 - (i) greater than 3%, and if the annual percentage change in the state sales and use tax revenues attributable to the retail sales of tourist-oriented goods and services from the fiscal year three years before the fiscal year in which the set-aside is to be made to the fiscal year two years before the fiscal year in which the set-aside is to be made is greater than the annual percentage change in the Consumer Price Index for the fiscal year two years before the fiscal year in which the set-aside is to be made, then the difference between the annual

percentage change in the state sales and use tax revenues attributable to the retail sales of tourist-oriented goods and services and the annual percentage change in the Consumer Price Index shall be multiplied by an amount equal to the state sales and use tax revenues attributable to the retail sales of tourist-oriented goods and services from the fiscal year three years before the fiscal year in which the set-aside is to be made; or

- (ii) 3% or less, and if the annual percentage change in the state sales and use tax revenues attributable to the retail sales of tourist-oriented goods and services from the fiscal year three years before the fiscal year in which the set-aside is to be made to the fiscal year two years before the fiscal year in which the set-aside is to be made is greater than 3%, then the difference between the annual percentage change in the state sales and use tax revenues attributable to the retail sales of tourist-oriented goods and services and 3% shall be multiplied by an amount equal to the state sales and use tax revenues attributable to the retail sales of tourist-oriented goods and services from the fiscal year three years before the fiscal year in which the set-aside is to be made.
- (c) The total money appropriated to the account in a fiscal year under Subsections (8)(a) and (b) may not exceed the amount appropriated to the account in the preceding fiscal year by more than \$3,000,000.
- (d) As used in this Subsection (8), "state sales and use tax revenues" are revenues collected under Subsections 59-12-103(2)(a)(i)(A) and 59-12-103(2)(c)(i).
- (e) As used in this Subsection (8), "retail sales of tourist-oriented goods and services" are calculated by adding the following percentages of sales from each business registered with the State Tax Commission under one of the following codes of the 2012 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget:
 - (i) 80% of the sales from each business under NAICS Codes:
 - (A) 532111 Passenger Car Rental;
 - (B) 53212 Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing;
 - (C) 5615 Travel Arrangement and Reservation Services;
 - (D) 7211 Traveler Accommodation; and
 - (E) 7212 RV (Recreational Vehicle) Parks and Recreational Camps;
 - (ii) 25% of the sales from each business under NAICS Codes:
 - (A) 51213 Motion Picture and Video Exhibition;
 - (B) 532292 Recreational Goods Rental;
 - (C) 711 Performing Arts, Spectator Sports, and Related Industries;
 - (D) 712 Museums, Historical Sites, and Similar Institutions; and
 - (E) 713 Amusement, Gambling, and Recreation Industries;
 - (iii) 20% of the sales from each business under NAICS Code 722 Food Services and Drinking Places;
 - (iv) 18% of the sales from each business under NAICS Codes:
 - (A) 447 Gasoline Stations; and
 - (B) 81293 Parking Lots and Garages;
 - (v) 14% of the sales from each business under NAICS Code 8111 Automotive Repair and Maintenance; and
 - (vi) 5% of the sales from each business under NAICS Codes:
 - (A) 445 Food and Beverage Stores;
 - (B) 446 Health and Personal Care Stores;
 - (C) 448 Clothing and Clothing Accessories Stores;
 - (D) 451 Sporting Goods, Hobby, Musical Instrument, and Book Stores;

- (E) 452 General Merchandise Stores; and
- (F) 453 Miscellaneous Store Retailers.

Renumbered and Amended by Chapter 283, 2015 General Session
Amended by Chapter 301, 2015 General Session